REVENU QUÉBEC

Premium Payable Under the Québec Prescription Drug Insurance Plan

K Schedule

If any of the situations listed below applied to you **in 2024**, you do not have to complete this schedule or pay a premium, but you must enter the number corresponding to your situation in box 449 of your return. If you wish to pay your spouse's premium, complete this schedule.

You were covered **throughout the year** by basic prescription drug insurance provided by a group insurance plan (see line 447 in the guide):

- of which you were a member; 14
- of which your spouse, your father or your mother was a member. 16

You received social assistance payments or payments under the Aim for Employment Program **throughout the year**. 18

Your spouse has provided the required information about you in section 2 of Part B of his or her Schedule K and has chosen to pay your premium (if applicable). 20

Throughout the year, one of the following applied to you:

- the situation described on line 53 below; 22
- the situation described on line 55 below; or 24
- the situation described on line 56 below. 26

You were born before January 1, 1959, you did not have a spouse in 2024, and the amount of net federal supplements on line 148 of your return is **more than** $12,221.[1] 27

You were born before January 1, 1959, you had a spouse **throughout 2024**, your spouse was also born before January 1, 1959, and the amount of net federal supplements on line 148 of your return is **more than** $7,325.[1] 28

You were born before January 1, 1959, you had a spouse **throughout 2024** and either:

- your spouse was born before January 1, 1964 but after December 31, 1959, and the amount of net federal supplements on line 148 of your return is **more than** $6,760;[1] 29
- your spouse was born after December 31, 1964, and the amount of net federal supplements on line 148 of your return is **more than** $11,315.[1] 31

You did not have a spouse on December 31, 2024 and the amount on line 275 of your return is $19,500 **or less**. 32

You were born before January 1, 1959, and situation 33 applied to you (see line 447 in the guide). 33

You had a spouse on December 31, 2024 and the amount on line 275 of your return plus the amount on line 275 of your spouse's return totals $31,610 **or less**. 34

You were born in 1959 and situation 35 applied to you (see line 447 in the guide). 35

1. In addition, you did not have to pay for your prescription drugs throughout 2024 because of the amount of the Guaranteed Income Supplement (GIS) you received. If your prescription drugs were free for only part of the year, contact us.

A Income used to calculate the premium

Amount from line 275 of your return			36	
Amount from line 275 of your spouse's return (spouse on December 31, 2024)			+ 37	
Add lines 36 and 37.			= 40	$ 0.00
If you had a spouse on December 31, 2024, enter **$31,610**; otherwise, enter **$19,500**.	41			
If you **had a spouse** on December 31, 2024, and you had a **dependent child** (see line 447 in the guide for the definition), enter **$4,105**. If you had more than one dependent child, enter **$7,895**.	+ 42			
If you **did not have a spouse** on December 31, 2024, but you had a **dependent child** (see line 447 in the guide for the definition), enter **$12,110**. If you had more than one dependent child, enter **$16,215**.	+ 44			
Add line 41 and, as applicable, line 42 or line 44.	= 46	$ 0.00	▶ 46	$ 0.00
Subtract line 46 from line 40. If the result **is negative**, enter 0. In this case, you do not have to pay a premium. **Income used to calculate the premium**			= 48	$ 0.00

B Number of months for which you do not have to pay a premium

1 You

Did any of the following apply in 2024?

If so, check **Yes** for each applicable situation and check the month(s) for which the situation(s) applied to you (for at least one day). Do not check the same month more than once.

		Yes
You were covered by basic prescription drug insurance provided by a group insurance plan (see line 447 in the guide) of which you, your spouse, your father or your mother was a member, and this plan covered the cost of medications.	50	
You held a valid claim slip issued by the Ministère du Travail, de l'Emploi et de la Solidarité sociale (MESS).	51	
You received last-resort financial assistance or payments under the Aim for Employment Program or Basic Income Program.	52	
You were under 18 and not married.	53	
You were at least 18 but under 26, attended an educational institution on a full-time basis and, at the time, did not have a spouse (see line 447 in the guide).	54	
You were an Indian registered with Indigenous Services Canada (ISC) or were recognized as an Inuk by that department.	55	
You were a beneficiary under the James Bay and Northern Québec Agreement or the Northeastern Québec Agreement.	56	
You were in a residential and long-term care centre governed by the *Act respecting health services and social services*.	57	
You had a functional impairment that occured **before you turned 18** (see line 447 in the guide).	58	
One of the situations described under "Other situations" at line 447 in the guide applied to you.	59	

Month(s)

- January
- February
- March
- April
- May
- June
- July
- August
- September
- October
- November
- December

Number of months checked from **January to June** 60 + Number of months checked from **July to December** 61 = Add boxes 60 and 61. ▶ 62 0

Complete section 2 (on the next page) if you wish to pay your spouse's premium.

➔ **Continued on the next page.**

2 Your spouse **In 2024, did any of following apply to your spouse on December 31?**
If so, check **Yes** for each applicable situation and check the month(s) for which the situation(s) applied to your spouse (for at least one day). Do not check the same month more than once.

		Yes	Month(s)
Your spouse was covered by basic prescription drug insurance provided by a group insurance plan (see line 447 in the guide) of which you, your spouse, your spouse's father or your spouse's mother was a member, and this plan covered the cost of medications.	64		January
Your spouse held a valid claim slip issued by the Ministère du Travail, de l'Emploi et de la Solidarité sociale.	65		February
Your spouse received last-resort financial assistance or payments under the Aim for Employment Program or the Basic Income Program	66		March
Your spouse was under 18 and not married at the time.	67		April
Your spouse was at least 18 but under 26, attended an educational institution on a full-time basis and, at the time, did not have a spouse (see line 447 in the guide).	68		May
Your spouse was an Indian registered with ISC or was recognized as an Inuk by that department.	69		June
Your spouse was a beneficiary under the James Bay and Northern Québec Agreement or the Northeastern Québec Agreement.	70		July
Your spouse was in a residential and long-term care centre governed by the *Act respecting health services and social services*.	71		August
Your spouse had a functional impairment that occurred **before he or she turned 18** (see line 447 in the guide).	72		September
One of the situations described under "Other situations" at line 447 in the guide applied to your spouse.	73		October
			November
			December

Number of months checked from **January to June** 74 + Number of months checked from **July to December** 75 = Add boxes 74 and 75. ▶ 76 0

C Premium payable under the Québec prescription drug insurance plan

If the amount on line 48 (income used to calculate the premium):

- **is $5,000 or less**, complete only **column A** of the table corresponding to your situation;
- **is more than $5,000 but not more than $14,600**, complete only **column B** of the table corresponding to your situation;
- **is more than $14,600**, enter **$744** on line 84.

		Individual **without** a spouse on December 31					Individual **with** a spouse on December 31				
			A		B			A		B	
Amount from line 48 (see the instructions above)	77										
	– 78		0 000	00	5 000	00	–	0 000	00	5 000	00
Subtract line 78 from line 77.	= 79				-$ 5,000.00		=			-$ 5,000.00	
	x 80		7.65 %		11.48 %		x	3.84 %		5.75 %	
Multiply line 79 by line 80.	= 81		$ 0.00		-$ 574.00		=	$ 0.00		-$ 287.50	
	+ 82		000	00	382	50	+	000	00	192	00
Add lines 81 and 82 (**maximum $744**).	= 83		$ 0.00		-$ 191.50		=	$ 0.00		-$ 95.50	

Amount from line 83 of column **A** or **B**, as applicable					– 84		
Amount from line 84			x Number of months entered in box 62	0 ÷ 12	▶ 85	$ 0.00	
Subtract line 85 from line 84.					= 86	$ 0.00	

Number of months entered in box 60		x	$ 60.92		$ 0.00		87	737 50
Number of months entered in box 61		x	$ 62.00	+	$ 0.00		–	$ 0.00
Add the results.				=	$ 0.00	▶	88	
Subtract line 88 from line 87.						=	89	$ 737.50
Enter the amount from line 86 or line 89, whichever is **less**.						▶	90	

If you wish to pay your spouse's premium, complete lines 91 through 97.

Amount from line 84					– 91		
Amount from line 91			x Number of months entered in box 76	0 ÷ 12	▶ 92	$ 0.00	
Subtract line 92 from line 91.					= 93	$ 0.00	

Number of months entered in box 74		x	$ 60.92		$ 0.00		94	737 50
Number of months entered in box 75		x	$ 62.00	+	$ 0.00		–	$ 0.00
Add the results.				=	$ 0.00	▶	95	
Subtract line 95 from line 94.						=	96	$ 737.50
Enter the amount from line 93 or line 96, whichever is **less**.						+	97	
Add lines 90 and 97. Carry the result to line 447 of your return.					**Premium payable under the Québec prescription drug insurance plan**	=	98	$ 0.00

Enclose a copy of this schedule with the documents you submit to Revenu Québec.